

**Staffing Standards**  
**REVISED 1-25-06**

**Compensation Board Criteria for Allocating New Positions in Commissioners of the Revenue Offices**

In determining the allocations of additional positions, the Compensation Board considers the following criteria:

1. The position (or positions) must be requested by the Commissioner of the Revenue as part of the Compensation Board's annual budget process.
2. The position requested must perform only statutorily prescribed duties of the Commissioner of the Revenue.
3. The Commissioner's office must have a PC, or be connected to the city/county system or have such systems scheduled for installation within 12 months.
4. Funds and positions must be appropriated by the General Assembly.
5. The Compensation Board will use the staffing methodology and weighted average workload criteria developed by the Workload Study Committee to determine the appropriate level of Compensation Board staff support for each office requesting additional positions.
6. The Compensation Board shall determine the number of additional positions to be allocated to any one office based upon criteria 1-5, inclusive, and additional positions shall be allocated in the order of percentage of need, where the offices with the highest percentage of need will receive positions first. The percentage of need is determined by calculating the percentage that the number of additional positions needed is of the total number of current positions.
7. Any office receiving a new position shall not have its hourly-wage funds reduced equivalent to the salary of the new position.

## Staffing Methodology

The methodology used to determine appropriate staffing levels in each Commissioner's office was developed by the Workload Study Committee and adopted by the Compensation Board.

The methodology considers current Compensation Board funded positions, adjusted for salary reductions. By dividing the annualized amount of FY04 reductions to salaries by the most recent average salary of a Compensation Board approved Commissioner's staff position, an FTE adjustment is ascertained. This is subtracted from the current Compensation Board approved full-time employees for the total personnel. A three year weighted average of workload, as reported by Commissioners, is calculated.

Workload elements and weights are as follows:

| Commissioner's Workload Elements |  | Weighted Factor |
|----------------------------------|--|-----------------|
| <b>Adjustments:</b>              |  |                 |
| 1A                               | Number of Real Estate Tax Assessments Adjusted   | 0.37            |
| 1B                               | Number of Business License Assessments Adjusted  | 0.44            |
| 1C                               | Number of Personal Property Assessments Adjusted   | 0.08            |
| 1D                               | Number of Business Personal Property Assessments Adjusted                                      | 0.50            |
| 1E                               | Number of Merchant's Capital Assessments Adjusted  | 0.31            |
| 1F                               | Number of Machinery & Tools Assessments Adjusted   | 0.83            |
| 1G                               | Number of Excise Tax Assessments Adjusted  | 0.66            |
| <b>Audits &amp; Appeals:</b>     |  |                 |
| 2                                | Number of applications received for tax relief, real estate, personal property, disabled, etc. | 0.30            |
| 3                                | Number of business license desk audits   | 0.51            |
| 4                                | Number of business license field audits  | 1.58            |
| 5                                | Number of personal property desk audits  | 0.05            |
| 6                                | Number of personal property field audits   | 0.74            |
| 7                                | Number of merchant's capital desk audits   | 0.13            |
| 8                                | Number of merchant's capital field audits  | 0.98            |
| 9                                | Number of business personal property desk audits   | 0.29            |
| 10                               | Number of business personal property field audits  | 6.93            |
| 11                               | Number of machinery & tools desk audits  | 0.90            |
| 12                               | Number of machinery & tools field audits   | 6.34            |
| 13                               | Number of excise tax desk audits   | 0.75            |
| 14                               | Number of excise tax field audits  | 5.03            |
| 15                               | Number of local business license appeals   | 7.19            |
| 16                               | Number of state business license appeals   | 22.19           |
| 17                               | Number of local merchant's capital appeals   | 0.76            |
| 18                               | Number of merchant's capital state appeals   | 1.43            |
| 19                               | Number of local business personal property appeals   | 1.73            |
| 20                               | Number of state business personal property appeals   | 0.19            |
| 21                               | Number of local machinery & tools appeals  | 4.96            |
| 22                               | Number of state machinery & tools appeals  | 0.19            |
| 23                               | Number of local excise tax appeals   | 26.95           |

| Commissioner's Workload Elements                          |  | Weighted Factor |
|---|--|-----------------|
| 24  | Number of state excise tax appeals   | 0.19            |
| 25  | Number of local real estate tax appeals  | 0.63            |
| 26  | Number of state real estate tax appeals  | 1.30            |
| <b>Business Licenses, Merchants Capital &amp; Excise:</b> |  |                 |
| 27  | Number of Business Licenses Issued and Merchants Capital Accounts  | 0.27            |
| 28  | Number of Applications Processed for Land Use Taxation and Rollback Assessments  | 0.21            |
| 29  | Number of Business Accounts Assessed for Excise Taxes  | 0.68            |
| 30A   | Number of Financial Institutions in Your Locality  | 0.98            |
| 30B   | Number of Financial Institutions with their main office in your locality that are required to file the bank franchise tax with your office | 1.74            |
| 31  | Number of coal/gas severance tax, coal road tax, oil severance tax and mineral tax accounts  | 0.25            |
| <b>General Administrative &amp; Legal:</b>                |  |                 |
| 32  | General administrative duties  | 0.00            |
| 33  | Number of summons  | 0.00            |
| 34  | Number of criminal failure to file complaints  | 0.00            |
| 35  | Number of workman's compensation affidavits  | 0.06            |
| 36  | Number of pilot programs   | 0.00            |
| <b>Income Tax:</b>  |  |                 |
| 37  | Number of state income tax returns processed by your office  | 0.12            |
| 38  | Number of state tax assessments for annual estimated income taxpayers  | 0.15            |
| 39  | Number of taxpayers assisted with state income tax   | 0.18            |
| 40  | Number of state tax returns prepared   | 0.40            |
| <b>Personal Property and Machinery &amp; Tools:</b>       |  |                 |
| 41  | Number of personal property Assessments  | 0.03            |
| 42  | Number of personal property registration renewals  | 0.02            |
| 43  | Number of personal property new registrations  | 0.06            |
| 44  | Number of personal property registration deletions   | 0.03            |
| 45  | Number of personal property proration assessments  | 0.00            |
| 46A   | Number of personal property tax relief act (PPTRA) compliance  | 0.01            |
| 46B   | Number of personal property tax accounts reviewed for PPTRA compliance   | 0.04            |
| 47  | Number of personal property vehicles researched for the DMV PPTRA duplication report   | 0.20            |
| 48  | Number of personal property vehicles researched for the DMV PPTRA reconciliation report  | 0.00            |
| 49  | Number of motor vehicle "no fee" decals issued (ex. Military personnel or ownership transfers)   | 0.00            |
| 50  | Number of motor vehicle license decals sold  | 0.00            |
| 51  | Number of public service corporations that are assessed  | 0.65            |
| 52  | Number of machinery and tools, business personal property and farm accounts  | 0.15            |
| 53  | Number of mobile home assessments  | 0.08            |
| <b>Real Estate:</b>                                       |  |                 |
| 54A   | Number of parcels of land  | 0.03            |

| Commissioner's Workload Elements |   | Weighted Factor |
|----------------------------------|---|-----------------|
| 54B1                             | Number of real estate assessments conducted in-house annually during your locality's general assessment               | 0.06            |
| 54B2                             | Number of real estate parcels assessed on a contract basis during your localities general assessment                  | 0.01            |
| 54C                              | Number of mapping changes or GIS updates completed  | 0.35            |
| 54D                              | Number of real estate transfers   | 0.41            |
| 54E                              | Number of reassessments due to new construction   | 0.90            |
| <b>DMV Licensing Agency:</b>     |   |                 |
| <b>55</b>                        | <del>Number of DMV licensing agency transactions</del><br><b>Number of titles processed for DMV (REVISED 8/16/06)</b> | <b>0.25</b>     |
| <b>56</b>                        | <b>Total number of transactions for which fees are collected for DMV (ADDED 8/16/06)</b>                              | <b>0.07</b>     |

  

|                 |   |
|-----------------|---|
| Staffing Need = | $y = 1.3074 + 0.0005x + -2e-9x^{1.95}$ <b>REVISED 8/16/06</b> |
|-----------------|---|

After determining the number of Compensation Board employees and the total number of hours worked each year per locality, a linear regression analysis was performed to determine a formula for a line of best fit and a model was created. This formula is used to determine the number of employees predicted to be needed to perform the work in any given locality based on the combined data trend of all other offices.

# REVISED Commissioner of the Revenue FY07 Staffing Standards-After Position Allocations

## REVISED STAFFING FORMULA ADOPTED 8/16/06

| RANK | FIPS | LOCALITY       | POP GRP | POPULATION | FTE-TOTAL | FTE-REQUIRED | FTE DIFFERENCE | WEIGHTED WKLD | NEED %  | REQ NEW |
|------|------|----------------|---------|------------|-----------|--------------|----------------|---------------|---------|---------|
| 1    | 099  | KING GEORGE    | B       | 20,000     | 5.29      | 10.62        | 5.33           | 19,562        | 100.79% | 2       |
| 2    | 520  | BRISTOL        | B       | 17,400     | 4.76      | 8.31         | 3.55           | 14,519        | 74.49%  | 1       |
| 3    | 041  | CHESTERFIELD   | H       | 286,500    | 23.50     | 40.60        | 17.10          | 101,942       | 72.77%  | 24      |
| 4    | 700  | NEWPORT NEWS   | G       | 182,200    | 20.05     | 34.60        | 14.55          | 81,791        | 72.58%  | 1       |
| 5    | 199  | YORK           | D       | 62,100     | 8.37      | 14.29        | 5.92           | 27,823        | 70.74%  | 1       |
| 6    | 810  | VIRGINIA BEACH | H       | 435,600    | 35.00     | 59.30        | 24.30          | 235,248       | 69.42%  | 3       |
| 7    | 107  | LOUDOUN        | G       | 252,300    | 15.67     | 26.31        | 10.64          | 57,696        | 67.88%  | 12      |
| 8    | 007  | AMELIA         | B       | 12,100     | 2.33      | 3.88         | 1.55           | 5,215         | 66.51%  | 0       |
| 9    | 735  | POQUOSON       | B       | 11,900     | 2.43      | 4.00         | 1.57           | 5,458         | 64.52%  | 0       |
| 10   | 177  | SPOTSYLVANIA   | F       | 114,000    | 12.00     | 19.71        | 7.71           | 40,709        | 64.27%  | 2       |
| 11   | 069  | FREDERICK      | D       | 67,600     | 10.74     | 17.61        | 6.87           | 35,611        | 63.98%  | 9       |
| 12   | 179  | STAFFORD       | F       | 117,300    | 11.00     | 17.66        | 6.66           | 35,734        | 60.57%  | 2       |
| 13   | 067  | FRANKLIN       | D       | 50,100     | 6.17      | 9.81         | 3.64           | 17,790        | 59.07%  | 4       |
| 14   | 770  | ROANOKE        | E       | 93,600     | 12.05     | 19.16        | 7.11           | 39,353        | 58.99%  | 2       |
| 15   | 047  | CULPEPER       | C       | 41,200     | 5.00      | 7.89         | 2.89           | 13,622        | 57.76%  | 7       |
| 16   | 081  | GREENSVILLE    | B       | 12,300     | 4.00      | 6.28         | 2.28           | 10,213        | 57.06%  | 3       |
| 17   | 740  | PORTSMOUTH     | E       | 98,800     | 12.27     | 19.13        | 6.86           | 39,292        | 55.94%  | 3       |
| 18   | 085  | HANOVER        | E       | 95,100     | 11.09     | 17.28        | 6.19           | 34,812        | 55.78%  | 1       |
| 19   | 093  | ISLE OF WIGHT  | C       | 32,200     | 6.24      | 9.58         | 3.34           | 17,288        | 53.59%  | 4       |
| 20   | 019  | BEDFORD        | D       | 63,600     | 8.00      | 12.27        | 4.27           | 23,227        | 53.35%  | 0       |
| 21   | 043  | CLARKE         | B       | 13,900     | 2.53      | 3.82         | 1.29           | 5,095         | 51.02%  | 0       |
| 22   | 800  | SUFFOLK        | E       | 77,100     | 7.52      | 11.26        | 3.74           | 20,972        | 49.71%  | 1       |
| 23   | 035  | CARROLL        | C       | 29,700     | 4.79      | 7.13         | 2.34           | 12,013        | 48.92%  | 1       |
| 24   | 121  | MONTGOMERY     | E       | 87,900     | 9.25      | 13.77        | 4.52           | 26,626        | 48.85%  | 1       |
| 25   | 053  | DINWIDDIE      | C       | 25,800     | 5.00      | 7.42         | 2.42           | 12,628        | 48.45%  | 2       |
| 26   | 103  | LANCASTER      | B       | 11,500     | 3.07      | 4.54         | 1.47           | 6,585         | 48.01%  | 0       |
| 27   | 077  | GRAYSON        | B       | 16,600     | 3.12      | 4.62         | 1.50           | 6,735         | 47.97%  | 2       |
| 28   | 145  | POWHATAN       | C       | 25,800     | 3.34      | 4.92         | 1.58           | 7,363         | 47.28%  | 2       |
| 29   | 750  | RADFORD        | B       | 15,500     | 2.26      | 3.29         | 1.03           | 4,011         | 45.65%  | 4       |
| 30   | 036  | CHARLES        | A       | 6,800      | 1.82      | 2.64         | 0.82           | 2,678         | 44.87%  | 1       |
| 31   | 159  | RICHMOND       | A       | 9,500      | 1.77      | 2.56         | 0.79           | 2,519         | 44.53%  | 1       |
| 32   | 095  | JAMES CITY     | D       | 56,600     | 8.61      | 12.35        | 3.74           | 23,414        | 43.46%  | 3       |
| 33   | 027  | BUCHANAN       | C       | 25,300     | 7.23      | 10.37        | 3.14           | 19,000        | 43.38%  | 1       |
| 34   | 031  | CAMPBELL       | D       | 51,300     | 6.18      | 8.79         | 2.61           | 15,554        | 42.17%  | 1       |
| 35   | 590  | DANVILLE       | D       | 46,400     | 7.08      | 10.06        | 2.98           | 18,319        | 42.03%  | 1       |
| 36   | 109  | LOUISA         | C       | 28,700     | 5.08      | 7.21         | 2.13           | 12,170        | 41.87%  | 1       |
| 37   | 065  | FLUVANNA       | C       | 24,900     | 4.39      | 6.20         | 1.81           | 10,042        | 41.26%  | 2       |
| 38   | 101  | KING WILLIAM   | B       | 14,400     | 2.34      | 3.28         | 0.94           | 3,989         | 40.20%  | 1       |
| 39   | 133  | NORTHUMBERLAND | B       | 12,900     | 3.34      | 4.67         | 1.33           | 6,844         | 39.80%  | 2       |
| 40   | 029  | BUCKINGHAM     | B       | 16,200     | 2.72      | 3.78         | 1.06           | 5,003         | 38.82%  | 2       |
| 41   | 015  | AUGUSTA        | D       | 68,900     | 9.08      | 12.53        | 3.45           | 23,823        | 38.03%  | 3       |

**REVISED Commissioner of the Revenue FY07 Staffing Standards-After Position Allocations**

| RANK | FIPS | LOCALITY      | POP GRP | POPULATION | FTE-TOTAL | FTE-REQUIRED | FTE DIFFERENCE | WEIGHTED WKLD | NEED % | REQ NEW |
|------|------|---------------|---------|------------|-----------|--------------|----------------|---------------|--------|---------|
| 42   | 051  | DICKENSON     | B       | 16,500     | 5.38      | 7.42         | 2.04           | 12,627        | 37.95% | 4       |
| 43   | 187  | WARREN        | C       | 34,300     | 7.13      | 9.81         | 2.68           | 17,783        | 37.60% | 3       |
| 44   | 119  | MIDDLESEX     | B       | 10,200     | 4.00      | 5.47         | 1.47           | 8,508         | 36.74% | 2       |
| 45   | 165  | ROCKINGHAM    | E       | 71,600     | 8.51      | 11.57        | 3.06           | 21,671        | 35.99% | 4       |
| 46   | 530  | BUENA VISTA   | A       | 6,500      | 2.00      | 2.71         | 0.71           | 2,829         | 35.55% | 1       |
| 47   | 049  | CUMBERLAND    | A       | 9,500      | 2.48      | 3.36         | 0.88           | 4,151         | 35.49% | 1       |
| 48   | 197  | WYTHE         | C       | 27,700     | 4.59      | 6.19         | 1.60           | 10,026        | 34.93% | 1       |
| 49   | 193  | WESTMORELAND  | B       | 16,700     | 4.38      | 5.89         | 1.51           | 9,380         | 34.38% | 1       |
| 50   | 139  | PAGE          | C       | 24,000     | 6.12      | 8.21         | 2.09           | 14,309        | 34.12% | 6       |
| 51   | 061  | FAUQUIER      | D       | 62,900     | 8.49      | 11.35        | 2.86           | 21,165        | 33.63% | 1       |
| 52   | 650  | HAMPTON       | F       | 145,500    | 15.21     | 19.98        | 4.77           | 41,374        | 31.38% | 0       |
| 53   | 163  | ROCKBRIDGE    | C       | 21,500     | 4.00      | 5.22         | 1.22           | 7,979         | 30.39% | 2       |
| 54   | 161  | ROANOKE       | E       | 90,000     | 11.84     | 15.33        | 3.49           | 30,217        | 29.44% | 2       |
| 55   | 515  | BEDFORD       | A       | 6,200      | 1.77      | 2.29         | 0.52           | 1,970         | 29.23% | 1       |
| 56   | 169  | SCOTT         | C       | 23,600     | 3.26      | 4.21         | 0.95           | 5,896         | 29.15% | 1       |
| 57   | 830  | WILLIAMSBURG  | B       | 13,400     | 2.47      | 3.18         | 0.71           | 3,790         | 28.89% | 0       |
| 58   | 720  | NORTON        | A       | 3,900      | 1.46      | 1.88         | 0.42           | 1,141         | 28.51% | 0       |
| 59   | 073  | GLOUCESTER    | C       | 35,700     | 5.59      | 7.18         | 1.59           | 12,107        | 28.40% | 3       |
| 60   | 011  | APPOMATTOX    | B       | 13,900     | 3.52      | 4.50         | 0.98           | 6,489         | 27.77% | 0       |
| 61   | 550  | CHESAPEAKE    | G       | 213,400    | 18.13     | 23.11        | 4.98           | 49,257        | 27.46% | 7       |
| 62   | 600  | FAIRFAX       | C       | 22,700     | 4.67      | 5.94         | 1.27           | 9,486         | 27.12% | 0       |
| 63   | 009  | AMHERST       | C       | 31,900     | 4.10      | 5.21         | 1.11           | 7,962         | 27.01% | 1       |
| 64   | 063  | FLOYD         | B       | 14,800     | 2.77      | 3.51         | 0.74           | 4,456         | 26.69% | 1       |
| 65   | 171  | SHENANDOAH    | C       | 38,900     | 5.06      | 6.39         | 1.33           | 10,446        | 26.34% | 3       |
| 66   | 155  | PULASKI       | C       | 34,400     | 4.93      | 6.22         | 1.29           | 10,087        | 26.22% | 2       |
| 67   | 021  | BLAND         | A       | 7,100      | 2.88      | 3.61         | 0.73           | 4,660         | 25.31% | 1       |
| 68   | 167  | RUSSELL       | C       | 29,100     | 5.22      | 6.48         | 1.26           | 10,620        | 24.05% | 1       |
| 69   | 610  | FALLS CHURCH  | B       | 10,800     | 2.74      | 3.40         | 0.66           | 4,224         | 23.93% | 2       |
| 70   | 149  | PRINCE GEORGE | C       | 36,900     | 4.00      | 4.90         | 0.90           | 7,327         | 22.55% | 1       |
| 71   | 640  | GALAX         | A       | 6,900      | 1.58      | 1.92         | 0.34           | 1,236         | 21.73% | 2       |
| 72   | 023  | BOTETOURT     | C       | 31,800     | 4.84      | 5.87         | 1.03           | 9,352         | 21.34% | 2       |
| 73   | 001  | ACCOMACK      | C       | 39,100     | 4.39      | 5.32         | 0.93           | 8,189         | 21.10% | 1       |
| 74   | 685  | MANASSAS PARK | B       | 13,100     | 2.66      | 3.21         | 0.55           | 3,854         | 20.85% | 0       |
| 75   | 137  | ORANGE        | C       | 29,300     | 3.97      | 4.75         | 0.78           | 7,010         | 19.63% | 1       |
| 76   | 690  | MARTINSVILLE  | B       | 14,700     | 4.05      | 4.84         | 0.79           | 7,207         | 19.61% | 1       |
| 77   | 683  | MANASSAS      | C       | 36,700     | 3.99      | 4.75         | 0.76           | 7,007         | 18.99% | 1       |
| 78   | 125  | NELSON        | B       | 15,000     | 3.34      | 3.97         | 0.63           | 5,404         | 18.90% | 0       |
| 79   | 141  | PATRICK       | B       | 19,400     | 3.59      | 4.26         | 0.67           | 6,000         | 18.68% | 1       |
| 80   | 175  | SOUTHAMPTON   | B       | 17,900     | 3.00      | 3.56         | 0.56           | 4,553         | 18.56% | 1       |
| 81   | 840  | WINCHESTER    | C       | 25,700     | 4.13      | 4.88         | 0.75           | 7,276         | 18.10% | 1       |
| 82   | 013  | ARLINGTON     | G       | 195,600    | 17.84     | 20.99        | 3.15           | 43,881        | 17.66% | 0       |
| 83   | 195  | WISE          | D       | 41,700     | 7.11      | 8.32         | 1.21           | 14,546        | 16.99% | 3       |

**REVISED Commissioner of the Revenue FY07 Staffing Standards-After Position Allocations**

| <b>RANK</b> | <b>FIPS</b> | <b>LOCALITY</b>  | <b>POP GRP</b> | <b>POPULATION</b> | <b>FTE-TOTAL</b> | <b>FTE-REQUIRED</b> | <b>FTE DIFFERENCE</b> | <b>WEIGHTED WKLD</b> | <b>NEED %</b> | <b>REQ NEW</b> |
|-------------|-------------|------------------|----------------|-------------------|------------------|---------------------|-----------------------|----------------------|---------------|----------------|
| 84          | 033         | CAROLINE         | C              | 24,300            | 5.00             | 5.84                | 0.84                  | 9,293                | 16.89%        | 2              |
| 85          | 075         | GOOCHLAND        | B              | 19,300            | 2.00             | 2.33                | 0.33                  | 2,050                | 16.32%        | 1              |
| 86          | 143         | PITTSYLVANIA     | D              | 61,800            | 7.00             | 8.09                | 1.09                  | 14,051               | 15.54%        | 4              |
| 87          | 105         | LEE              | C              | 25,300            | 4.00             | 4.58                | 0.58                  | 6,664                | 14.55%        | 2              |
| 88          | 113         | MADISON          | B              | 13,500            | 2.46             | 2.80                | 0.34                  | 3,002                | 13.68%        | 0              |
| 89          | 127         | NEW KENT         | B              | 15,700            | 3.29             | 3.73                | 0.44                  | 4,911                | 13.42%        | 0              |
| 90          | 117         | MECKLENBURG      | C              | 32,600            | 4.90             | 5.53                | 0.63                  | 8,632                | 12.83%        | 0              |
| 91          | 115         | MATHEWS          | A              | 9,400             | 3.28             | 3.64                | 0.36                  | 4,713                | 10.82%        | 1              |
| 92          | 173         | SMYTH            | C              | 32,300            | 4.19             | 4.56                | 0.37                  | 6,620                | 8.85%         | 3              |
| 93          | 131         | NORTHAMPTON      | B              | 13,200            | 3.49             | 3.80                | 0.31                  | 5,050                | 8.85%         | 0              |
| 94          | 135         | NOTTOWAY         | B              | 15,800            | 2.48             | 2.70                | 0.22                  | 2,803                | 8.80%         | 0              |
| 95          | 595         | EMPORIA          | A              | 5,500             | 1.82             | 1.95                | 0.13                  | 1,288                | 7.11%         | 0              |
| 96          | 083         | HALIFAX          | C              | 36,700            | 6.08             | 6.50                | 0.42                  | 10,680               | 6.97%         | 0              |
| 97          | 678         | LEXINGTON        | A              | 7,000             | 2.00             | 2.13                | 0.13                  | 1,653                | 6.52%         | 1              |
| 98          | 111         | LUNENBURG        | B              | 13,100            | 2.39             | 2.52                | 0.13                  | 2,450                | 5.61%         | 1              |
| 99          | 045         | CRAIG            | A              | 5,100             | 2.00             | 2.10                | 0.10                  | 1,599                | 5.17%         | 4              |
| 100         | 580         | COVINGTON        | A              | 5,800             | 2.39             | 2.51                | 0.12                  | 2,426                | 5.13%         | 0              |
| 101         | 183         | SUSSEX           | B              | 12,000            | 2.47             | 2.60                | 0.13                  | 2,596                | 5.11%         | 0              |
| 102         | 025         | BRUNSWICK        | B              | 18,400            | 3.43             | 3.58                | 0.15                  | 4,599                | 4.35%         | 0              |
| 103         | 775         | SALEM            | C              | 25,100            | 4.10             | 4.27                | 0.17                  | 6,018                | 4.14%         | 4              |
| 104         | 037         | CHARLOTTE        | B              | 12,700            | 2.46             | 2.56                | 0.10                  | 2,524                | 4.09%         | 1              |
| 105         | 570         | COLONIAL HEIGHTS | B              | 17,300            | 3.23             | 3.36                | 0.13                  | 4,148                | 3.98%         | 0              |
| 106         | 071         | GILES            | B              | 16,500            | 4.64             | 4.80                | 0.16                  | 7,107                | 3.37%         | 2              |
| 107         | 540         | CHARLOTTESVILLE  | C              | 39,900            | 7.94             | 8.17                | 0.23                  | 14,236               | 2.95%         | 2              |
| 108         | 620         | FRANKLIN         | A              | 8,400             | 2.73             | 2.77                | 0.04                  | 2,952                | 1.54%         | 3              |
| 109         | 710         | NORFOLK          | G              | 235,500           | 25.58            | 25.50               | -0.08                 | 55,539               | -0.30%        | 0              |
| 110         | 670         | HOPEWELL         | C              | 22,500            | 4.00             | 3.96                | -0.04                 | 5,380                | -1.01%        | 6              |
| 111         | 089         | HENRY            | D              | 55,100            | 9.16             | 9.04                | -0.12                 | 16,099               | -1.34%        | 1              |
| 112         | 680         | LYNCHBURG        | D              | 68,000            | 7.59             | 7.47                | -0.12                 | 12,720               | -1.64%        | 1              |
| 113         | 091         | HIGHLAND         | A              | 2,400             | 1.59             | 1.56                | -0.03                 | 512                  | -1.70%        | 1              |
| 114         | 079         | GREENE           | B              | 16,900            | 2.47             | 2.42                | -0.05                 | 2,234                | -2.13%        | 0              |
| 115         | 097         | KING AND QUEEN   | A              | 6,900             | 2.32             | 2.26                | -0.06                 | 1,925                | -2.38%        | 0              |
| 116         | 157         | RAPPAHANNOCK     | A              | 7,000             | 2.55             | 2.46                | -0.09                 | 2,323                | -3.47%        | 0              |
| 117         | 147         | PRINCE EDWARD    | C              | 20,400            | 3.04             | 2.92                | -0.12                 | 3,262                | -3.81%        | 0              |
| 118         | 185         | TAZEWELL         | D              | 44,100            | 5.91             | 5.65                | -0.26                 | 8,875                | -4.48%        | 0              |
| 119         | 057         | ESSEX            | B              | 10,300            | 3.00             | 2.84                | -0.16                 | 3,088                | -5.37%        | 1              |
| 120         | 730         | PETERSBURG       | C              | 31,300            | 5.63             | 5.30                | -0.33                 | 8,153                | -5.88%        | 1              |
| 121         | 630         | FREDERICKSBURG   | C              | 21,200            | 5.00             | 4.67                | -0.33                 | 6,854                | -6.52%        | 1              |
| 122         | 660         | HARRISONBURG     | D              | 43,500            | 4.98             | 4.51                | -0.47                 | 6,517                | -9.41%        | 2              |
| 123         | 790         | STAUNTON         | C              | 23,100            | 4.11             | 3.71                | -0.40                 | 4,863                | -9.79%        | 0              |
| 124         | 191         | WASHINGTON       | D              | 52,100            | 7.23             | 6.30                | -0.93                 | 10,252               | -12.85%       | 1              |
| 125         | 005         | ALLEGHANY        | B              | 17,200            | 5.15             | 4.44                | -0.71                 | 6,370                | -13.79%       | 0              |

**REVISED Commissioner of the Revenue FY07 Staffing Standards-After Position Allocations**

| <b>RANK</b>   | <b>FIPS</b> | <b>LOCALITY</b> | <b>POP GRP</b> | <b>POPULATION</b> | <b>FTE-TOTAL</b> | <b>FTE-REQUIRED</b> | <b>FTE DIFFERENCE</b> | <b>WEIGHTED WKLD</b> | <b>NEED %</b> | <b>REQ NEW</b> |
|---------------|-------------|-----------------|----------------|-------------------|------------------|---------------------|-----------------------|----------------------|---------------|----------------|
| 126           | 820         | WAYNESBORO      | B              | 20,000            | 3.14             | 2.55                | -0.59                 | 2,494                | -18.92%       | 0              |
| 127           | 181         | SURRY           | A              | 6,900             | 2.48             | 1.99                | -0.49                 | 1,380                | -19.56%       | 0              |
| 128           | 017         | BATH            | A              | 4,900             | 2.48             | 1.95                | -0.53                 | 1,287                | -21.43%       | 0              |
| <b>TOTALS</b> |             |                 |                |                   | 734.85           | 983.56              | 248.71                | 1,871,929            |               | 225            |